

Exhibit D

Budget Plan¹

¹ Budgets are only provided for matters Proskauer actually billed time to in a given month. If no time was billed to a given matter during the month, no monthly budget has been provided for that matter

Exhibit D-1

Budget Plan for the Period of October 1, 2018 through October 31, 2018

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010 and 33260/027)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	3.40	\$2,580.60
Legal Research	202	10 – 20	\$7,590 - \$15,180	13.20	\$10,018.80
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	1.20	\$910.80
Communications with Claimholders	204	10 – 20	\$7,590 - \$15,180	16.10	\$12,219.90
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.90	\$683.10
Documents Filed on Behalf of the Board	206	80 – 120	\$60, 720 - \$91,080	109.50	\$83,110.50
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	6.90	\$5,237.10
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 - \$15,180	16.00	\$12,144.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 - \$15,180	18.00	\$5,029.30
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	OCTOBER		OCTOBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010 and 33260/027)					
Plan of Adjustment and Disclosure Statement	215	500 – 550	\$379,500 - \$417,450	525.90	\$398,908.60
Confirmation	216	0 – 10	\$0 - \$7,590	4.30	\$3,263.70
Tax	217	150 – 200	\$113,850 - \$151,800	197.10	\$149,598.90
Employment and Fee Applications	218	10 – 20	\$7,590 - \$15,180	21.10	\$6,683.60
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		780 – 1,090	\$592,020 - \$827,310	933.60	\$690,388.90

Exhibit D-2

Budget Plan for the Period of November 1, 2018 through November 30, 2018

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010 and 33260/027)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	1.40	\$1,062.60
Legal Research	202	20 – 60	\$15,180 - \$45,540	30.00	\$20,275.00
Hearings and other non-filed communications with the Court	203	20 – 60	\$15,180 - \$45,540	38.10	\$28,917.90
Communications with Claimholders	204	10 – 20	\$7,590- \$15,180	5.40	\$4,098.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590- \$15,180	2.10	\$1,593.90
Documents Filed on Behalf of the Board	206	50 – 100	\$37,950 - \$75,900	58.30	\$39,459.30
Non-Board Court Filings	207	10 – 20	\$7,590- \$15,180	2.40	\$1,821.60
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 60	\$15,180 - \$45,540	22.50	\$17,077.50
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	8.70	\$6,603.30
General Administration	212	10 – 20	\$7,590- \$15,180	12.50	\$5,196.10
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010 and 33260/027)					
Plan of Adjustment and Disclosure Statement	215	600 – 850	\$455,400 - \$645,150	702.70	\$513,239.60
Confirmation	216	0 – 10	\$0 - \$7,590	2.10	\$1,593.90
Tax	217	60 – 100	\$45,540 - \$75,900	95.60	\$70,065.40
Employment and Fee Applications	218	10 – 20	\$7,590- \$15,180	12.80	\$4,675.30
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
Fee Applications for Other Parties	220	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		820 – 1,420	\$622,380 - \$1,077,780	994.60	\$715,680.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - BNYM (33260/042 & 33260/942)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	11.20	\$8,500.80
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	4.60	\$3,491.40
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	NOVEMBER		NOVEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - BNYM (33260/042 & 33260/942)					
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	15.80	\$11,992.20

Exhibit D-3

Budget Plan for the Period of December 1, 2018 through December 9, 2018

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010 and 33260/027)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,590	0.80	\$607.20
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	0.70	\$531.30
Communications with Claimholders	204	0 – 10	\$0 - \$7,590	0.10	\$75.90
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,590	0.80	\$607.20
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,590	13.40	\$10,170.60
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,590	9.00	\$2,340.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00
Legal/Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	150 – 200	\$113,850 - \$151,800	192.00	\$137,444.60

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010 and 33260/027)					
Confirmation	216	0 – 10	\$0 - \$7,590		
Tax	217	20 – 60	\$15,180 - \$45,540	49.50	\$30,534.60
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
Fee Application for Other Parties	220	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		170 – 440	\$129,030 - \$333,960	266.30	\$182,311.40

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - BNYM (33260/042 & 33260/942)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	7.20	\$5,464.80
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.40	\$104.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 1 – DECEMBER 9		DECEMBER 1 – DECEMBER 9	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - BNYM (33260/042 & 33260/942)					
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	7.60	\$5,568.80

Exhibit D-4

Budget Plan for the Period of December 10, 2018 through December 31, 2018

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,590	0.80	\$607.20
Legal Research	202	20 – 60	\$15,180 - \$45,540	39.20	\$10,491.40
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,590	2.60	\$1,973.40
Communications with Claimholders	204	20 – 40	\$15,180 - \$30,360	25.90	\$19,658.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590 - \$15,180	3.00	\$2,277.00
Documents Filed on Behalf of the Board	206	20 – 60	\$15,180 - \$45,540	41.20	\$31,270.80
Non-Board Court Filings	207	0 – 10	\$0 - \$7,590	1.90	\$1,442.10
Stay Matters	208	0 – 10	\$0 - \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 60	\$15,180 - \$45,540	46.20	\$31,672.60
Non-Working Travel Time	211	0 – 10	\$0 - \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 - \$15,180	20.30	\$5,278.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010)					
Legal/Regulatory Matters	214	0 – 10	\$0 - \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	550 – 600	\$417,450 - \$455,400	557.60	\$409,895.10
Confirmation	216	20 – 60	\$15,180 - \$45,540	51.80	\$39,316.20
Tax	217	100 – 150	\$75,900 - \$113,850	126.90	\$86,536.70
Employment and Fee Applications	218	0 – 10	\$0 - \$7,590	0.60	\$156.00
Appeal	219	0 – 10	\$0 - \$7,590	0.00	\$0.00
Fee Application for Other Parties	220	0 – 10	\$0 - \$7,590	0.00	\$0.00
TOTALS		770 – 1,180	\$584,430 – \$895,620	918.00	\$640,574.60

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - BNYM (33260/042)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.90	\$683.10
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.10	\$75.90
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - BNYM (33260/042)					
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	1.00	\$759.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - MISCELLANEOUS (33260/044)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.50	\$379.50
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	10.60	\$8,045.40
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	2.40	\$1,821.60
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	15.50	\$11,764.50
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.70	\$182.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	DECEMBER 10 – DECEMBER 31		DECEMBER 10 – DECEMBER 31	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - MISCELLANEOUS (33260/044)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	1.60	\$1,214.40
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		10 – 200	\$7,590 - \$151,800	31.30	\$23,407.40

Exhibit D-5

Budget Plan for the Period of January 1, 2019 through February 12, 2019

PROJECT CATEGORY	TASK CODE	JANUARY 1 – FEBRUARY 12		JANUARY 1 – FEBRUARY 12	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,890	3.30	\$2,603.70
Legal Research	202	20 – 40	\$15,780 - \$31,560	39.40	\$15,360.90
Hearings and other non-filed communications with the Court	203	10 – 20	\$7,890 - \$15,780	11.20	\$8,836.80
Communications with Claimholders	204	10 – 20	\$7,890 - \$15,780	15.90	\$12,545.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,890	1.90	\$1,499.10
Documents Filed on Behalf of the Board	206	40 – 60	\$31,560 - \$47,340	43.50	\$31,995.00
Non-Board Court Filings	207	20 – 40	\$15,780 - \$31,560	20.00	\$15,780.00
Stay Matters	208	0 – 10	\$0 - \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,890	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,780 - \$31,560	29.30	\$22,183.80
Non-Working Travel Time	211	80 – 100	\$63,120 - \$78,900	97.60	\$62,163.00
General Administration	212	350 – 400	\$276,150 - \$315,600	399.00	\$107,730.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY 1 – FEBRUARY 12		JANUARY 1 – FEBRUARY 12	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - General (33260/010)					
Legal/Regulatory Matters	214	0 – 10	\$0 - \$7,890	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	1,000 – 1,500	\$789,000 - \$1,183,500	1,502.20	\$1,155,497.10
Confirmation	216	450 – 500	\$355,050 - \$394,500	490.60	\$362,898.00
Tax	217	60 – 100	\$47,340 - \$78,900	76.20	\$59,602.80
Employment and Fee Applications	218	10 – 20	\$7,890 - \$15,780	22.70	\$6,129.00
Appeal	219	0 – 10	\$0 - \$7,890	0.00	\$0.00
Fee Application for Other Parties	220	0 – 10	\$0 - \$7,890	0.00	\$0.00
TOTALS		2,070 – 2,920	\$1,633,230 – \$2,303,880	2,752.80	\$1,864,824.30

PROJECT CATEGORY	TASK CODE	JANUARY 1 – FEBRUARY 12		JANUARY 1 – FEBRUARY 12	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - BNYM (33260/042)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,890	0.00	\$0.00
Legal Research	202	0 – 10	\$0 - \$7,890	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,890	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 - \$7,890	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,890	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 - \$7,890	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 - \$7,890	1.30	\$1,025.70
Stay Matters	208	0 – 10	\$0 - \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,890	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 - \$7,890	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 - \$7,890	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,890	0.80	\$216.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,890	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,890	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY 1 – FEBRUARY 12		JANUARY 1 – FEBRUARY 12	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - BNYM (33260/042)					
Confirmation	216	0 – 10	\$0 - \$7,890	0.00	\$0.00
Tax	217	0 – 10	\$0 - \$7,890	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 - \$7,890	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,890	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$149,910	2.10	\$1,241.70

PROJECT CATEGORY	TASK CODE	JANUARY 1 – FEBRUARY 12		JANUARY 1 – FEBRUARY 12	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - MISCELLANEOUS (33260/044)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 - \$7,890	2.60	\$2,051.40
Legal Research	202	20 – 40	\$15,780 - \$31,560	26.00	\$20,514.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 - \$7,890	0.00	\$0.00
Communications with Claimholders	204	10 – 20	\$7,890 - \$15,780	18.90	\$14,912.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 - \$7,890	0.30	\$236.70
Documents Filed on Behalf of the Board	206	150 – 180	\$118,350 - \$142,020	159.50	\$125,845.50
Non-Board Court Filings	207	0 – 10	\$0 - \$7,890	2.00	\$1,578.00
Stay Matters	208	0 – 10	\$0 - \$7,890	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 - \$7,890	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,890 - \$15,780	16.10	\$12,702.90
Non-Working Travel Time	211	0 – 10	\$0 - \$7,890	0.00	\$0.00
General Administration	212	0 – 10	\$0 - \$7,890	2.20	\$594.00
Labor, Pension Matters	213	0 – 10	\$0 - \$7,890	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 - \$7,890	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JANUARY 1 – FEBRUARY 12		JANUARY 1 – FEBRUARY 12	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
COFINA - BNYM (33260/042)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 - \$7,890	0.00	\$0.00
Confirmation	216	0 – 10	\$0 - \$7,890	0.00	\$0.00
Tax	217	10 – 20	\$7,890 - \$15,780	13.80	\$10,888.20
Employment and Fee Applications	218	0 – 10	\$0 - \$7,890	0.00	\$0.00
Appeal	219	0 – 10	\$0 - \$7,890	0.00	\$0.00
TOTALS		200 – 420	\$157,800 - \$331,380	241.40	\$189,322.80

Exhibit D-6

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period

Category of Timekeeper¹	Number of Timekeepers Expected to Work on The Matter During the Budget Period²	Average Hourly Rate³
Partners	20	\$759/789
Senior Counsel	2	\$759/789
Associates	25	\$759/789
E-Discovery Attorneys	1	\$390
Law Clerks	5	\$260/270
Paraprofessionals	20	\$260/270

¹ Attorney Practice Groups: BSGR&B, Tax, Litigation, and Corporate.

² The chart reflects Proskauer’s staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the Business Solutions, Governance, Restructuring & Bankruptcy Group; Tax; Litigation; and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA cases.

³ In the ordinary course of business, the standard hourly billing rates for Proskauer professionals and paraprofessionals are adjusted annually as of the commencement of the firm’s fiscal year on November 1 to reflect economic and other conditions and apply to matters in and out of bankruptcy cases. Pursuant to the Appendix B Guidelines, “rate increases” “exclude annual ‘step increases’ historically awarded by the firm in the ordinary course to attorneys throughout the firm due to advancing seniority and promotion.” Appendix B Guidelines ¶ B.2.d, n.2. Annual step increases are awarded by Proskauer in the ordinary course throughout the firm on May 1. Proskauer’s November 25, 2016 engagement letter with the Oversight Board (a copy of which is available on the Oversight Board’s website at <https://oversightboard.pr.gov/documents/>) (the “Engagement Letter”) provides that Proskauer’s rates are increased on January 1 (rather than on November 1) by the lower of the percentage rate increase announced as of November 1 and four percent. Because Proskauer’s fees under the Engagement Letter are a blended rate (currently \$789 for attorneys, \$390 for e-discovery attorneys, and \$270 for all other professionals), no annual step increases will be applicable to the rates charged in this matter.